



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITTENBERG MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 331
WITTENBERG, WI 54499

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DAWN MEVERDEN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

12/31/2000

(Date)

VILLAGE CLERK - TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITTENBERG MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 331

WITTENBERG, WI 54499

When was utility organized? 1/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DAWN MEVERDEN**Title:** VILLAGE CLERK/TREASURER**Office Address:**

P.O. BOX 331

WITTENBERG, WI 54499

Telephone: (715) 253 - 3770**Fax Number:** (715) 253 - 3772**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TOM SCHEIDEGGER CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

401 FIFTH STREET, SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TOM SCHEIDEGGER CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 2/22/2001**Period covered by most recent audit:** 1/1/00 TO 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR JOEL YAEGER**Title:** MANAGER & OPERATOR**Office Address:**
P.O. BOX 331
WITTENBERG, WI 54499**Telephone:** (715) 253 - 3770**Fax Number:** (715) 253 - 3772**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR STEVE BLOCK

MR TRENT HANSEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	121,678	115,679	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,516	40,978	2
Depreciation Expense (403)	25,101	22,616	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,244	19,166	5
Total Operating Expenses	90,861	82,760	
Net Operating Income	30,817	32,919	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,817	32,919	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,832	4,703	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,832	4,703	
Total Income	34,649	37,622	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	34,649	37,622	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,728	7,210	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,728	7,210	
Net Income	28,921	30,412	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	287,142	238,565	19
Balance Transferred from Income (433)	28,921	30,412	20
Miscellaneous Credits to Surplus (434)	19,213	18,165	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	335,276	287,142	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,832	4
Total (Acct. 419):	3,832	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT RETURNED BY VILLAGE	19,213	8
Total (Acct. 434):	19,213	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	121,678	0	0	0	121,678	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	121,678	0	0	0	121,678	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,508,262	1,266,290	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	316,817	292,408	2
Net Utility Plant	1,191,445	973,882	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,750	17,642	6
Special Funds (125)	0	0	7
Total Other Property and Investments	10,750	17,642	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	145,734	68,390	8
Temporary Cash Investments (132)	1,525	12,369	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,190	14,925	11
Other Accounts Receivable (143)	2,786	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,677	74,266	14
Materials and Supplies (150)	11,200	10,993	15
Prepayments (165)	306	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	186,418	180,943	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	138,405	0	20
Total Deferred Debits	138,405	0	
Total Assets and Other Debits	1,527,018	1,172,467	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	65,201	65,201	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	335,276	287,142	23
Total Proprietary Capital	400,477	352,343	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	90,633	124,147	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	90,633	124,147	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,037	1,287	28
Payables to Municipality (233)	170,468	214,575	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	410	564	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	171,915	216,426	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	300,136	0	36
Total Deferred Credits	300,136	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	563,857	479,551	38
Total Liabilities and Other Credits	1,527,018	1,172,467	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,508,262	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,508,262	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	316,817	0	0	0	9
Total Accumulated Provision	316,817	0	0	0	
Net Utility Plant	1,191,445	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	292,408				292,408	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,101				25,101	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,129				1,129	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Sale of replaced items	37				37	12
Total credits	26,267	0	0	0	26,267	13
Debits during year						14
Book cost of plant retired	1,858				1,858	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,858	0	0	0	1,858	19
Balance End of Year	316,817	0	0	0	316,817	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,200	10,993	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,200	10,993	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	65,201	1
Changes during year (explain):		
NONE		2
Balance end of year	65,201	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Note Banner Bank	12/01/1996	06/01/2003	5.50%	90,633	1
Total for Account 223				90,633	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,244	2
Charged electric department expense		3
Charged sewer department expense	293	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,537	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,180	7
PSC Remainder Assessment	144	8
Other (explain):		
TAXES FORGIVEN BY THE VILLAGE	19,213	9
Total payments and other debits	20,537	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. Note-Banner Bank	564	5,728	5,882	410	2
Subtotal	564	5,728	5,882	410	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	564	5,728	5,882	410	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	479,551	0	0	0	0	479,551	1
Add credits during year:							
For Services	1,114					1,114	2
For Mains	83,192					83,192	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	563,857	0	0	0	0	563,857	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	88,000					88,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	10,750	2
Total (Acct. 124):	10,750	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,190	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,190	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DELINQUENT UTILITY BILLS PUT ON 2000 COLLECTED IN 2001 TAX ROLL	2,786	11
Total (Acct. 143):	2,786	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - SALARIES WAGES	13,607	12
DUE FROM AMBULANCE FUND	20	13
DUE FROM SEWER UTILITY	1,050	14
Total (Acct. 145):	14,677	
Prepayments (165):		
WORKHORSE SYSTEM SUPPORT COSTS	306	15
Total (Acct. 165):	306	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ADVANCE TO INDUSTRIAL PARK-REIMBURSEMENT OF LAND PURCHASED	138,405	17
Total (Acct. 183):	138,405	
Payables to Municipality (233):		
NONE		18
DUE TO GENERAL FUND	170,468	19
Total (Acct. 233):	170,468	
Other Deferred Credits (253):		
ADVANCE FROM SEWER FUND - SEWER UTILITY CONSTRUCTION	300,136	20
Total (Acct. 253):	300,136	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,365,969	0	0	0	1,365,969	1
Materials and Supplies	11,096	0	0	0	11,096	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	304,612	0	0	0	304,612	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	521,704	0	0	0	521,704	6
Other (specify):						
NONE					0	7
Average Net Rate Base	550,749	0	0	0	550,749	
Net Operating Income	30,817	0	0	0	30,817	8
Net Operating Income as a percent of Average Net Rate Base	5.60%	N/A	N/A	N/A	5.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	65,201	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	311,209	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	376,410	
Net Income		
Net Income	28,921	5
Percent Return on Proprietary Capital	7.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$170,468 balance in account 233 on page F-18 consists of \$153,000 of costs associated with the Mohawk street utility construction project. The remaining balance of \$17,000 is various operating expenses paid by the general fund.

The \$138,405 advance to the industrial park reported in account 183 on page F-18 is for the purchase of land for the industrial park currently being constructed. This amount will be repaid as the industrial park accumulates sufficient cash for repayment.

A/C 253: The \$300,136 advance from the sewer is not related to sewer utility construction. The description of this line will be modified for future annual reports. This amount is the accumulated operating cash flow deficit in the water fund. The water and sewer funds share a joint checking account. This balance will be reduced as funds are available in the water utility fund.

Important Changes During the Year (Page F-21)

In late 1999 and 2000 the highway was relocated from running through the Village to going around the Village. The water lines were extended to the outskirts of town along Mohawk Drive to service the new residences and businesses being developed along the new highway.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Ms. Dawn Meverden, Village Clerk/Treasurer
Wittenberg Municipal Water & Sewer Utility
P.O. Box 331
Wittenberg, WI 54499-0331

2000 Analytical Review DWCCA-6740-PJL

Dear Ms. Meverden:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$170,468 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. Please provide more detail regarding the \$138,405 reported in Account 183 on page F-18 described as "Advance to industrial park - reimbursement of land purchased."
3. Please provide more detail regarding the \$300,136 reported in Account 253 on page F-18 described as "Advance from sewer fund - sewer utility construction."

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6740.doc

November 12, 2001

Mr. Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: DWCCA-6740-PJL

Dear Mr. Leege:

Our client, Wittenberg Municipal Water & Sewer Utility, has asked us to respond to your letter dated October 18, 2001 regarding the 2000 Analytical Review of the Utility's annual report. Our responses are numbered to coordinate with your inquiries.

1. The \$170,468 balance in account 233 on page F-18 consists of \$153,000 of costs associated with the Mohawk street utility construction project. The remaining balance of \$17,000 is various operating expenses paid by the general fund.
2. The \$138,405 advance to the industrial park reported in account 183 on page F-18 is for the purchase of land for the industrial park currently being constructed. This amount will be repaid as the industrial park accumulates sufficient cash for repayment.
3. The \$300,136 advance from the sewer is not related to sewer utility construction. The description of this line will be modified for future annual reports. This amount is the accumulated operating cash flow deficit in the water fund. The water and sewer funds share a joint checking account. This balance will be reduced as funds are available in the water utility fund.

If we may be of further assistance, please do not hesitate to contact our office at (715) 842-3324 or me, directly through my e-mail address, fharder@virchowkrause.com.

Sincerely,

VIRCHOW, KRAUSE & COMPANY, LLP

Fay E. Harder

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	120,046	1
Total Sales of Water	120,046	
Other Operating Revenues		
Forfeited Discounts (470)	336	2
Other Water Revenues (474)	1,296	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,632	
Total Operating Revenues	121,678	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,601	5
General Operating Expenses (680-690)	15,915	6
Total Operation and Maintenance Expenses	45,516	
Other Operating Expenses		
Depreciation Expense (403)	25,101	7
Amortization Expense (404)		8
Taxes (408)	20,244	9
Total Other Operating Expenses	45,345	
Total Operating Expenses	90,861	
NET OPERATING INCOME	30,817	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	360	14,923	35,845	4
Commercial	81	13,010	21,421	5
Industrial	3	4,729	4,964	6
Total Metered Sales to General Customers (461)	444	32,662	62,230	
Private Fire Protection Service (462)	3		1,226	7
Public Fire Protection Service (463)	1		49,425	8
Other Sales to Public Authorities (464)	15	9,288	7,165	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	463	41,950	120,046	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,425	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,425	
Forfeited Discounts (470):		
Customer late payment charges	336	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	336	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,296	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,296	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,525	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,626	3
Chemicals (630)	3,454	4
Supplies and Expenses (640)	3,116	5
Repairs of Water Plant (650)	3,613	6
Transportation Expenses (660)	267	7
Total Plant Operation and Maintenance Expenses	29,601	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,766	8
Office Supplies and Expenses (681)	2,875	9
Outside Services Employed (682)	3,506	10
Insurance Expense (684)	4,822	11
Employees Pensions and Benefits (686)	2,355	12
Regulatory Commission Expenses (688)	41	13
Miscellaneous General Expenses (689)	550	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	15,915	
Total Operation and Maintenance Expenses	45,516	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	WATER ONLY	19,213	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 SHARE OF METER RELATED COST	293	2
Net property tax equivalent		18,920	
Social Security	ACTUAL WAGES	1,180	3
PSC Remainder Assessment	% OF REVENUES	144	4
Other (specify): NONE			5
Total tax expense		20,244	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223490				3
County tax rate	mills		6.275510				4
Local tax rate	mills		7.005300				5
School tax rate	mills		9.429271				6
Voc. school tax rate	mills		2.135150				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.068721				10
Less: state credit	mills		1.563642				11
Net tax rate	mills		23.505079				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.005300				14
Combined School Tax Rate	mills		11.564421				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.569721				17
Total Tax Rate	mills		25.068721				18
Ratio of Local and School Tax to Total	dec.		0.740753				19
Total tax net of state credit	mills		23.505079				20
Net Local and School Tax Rate	mills		17.411449				21
Utility Plant, Jan. 1	\$	1,266,290	1,266,290				22
Materials & Supplies	\$	10,993	10,993				23
Subtotal	\$	1,277,283	1,277,283				24
Less: Plant Outside Limits	\$	44,195	44,195				25
Taxable Assets	\$	1,233,088	1,233,088				26
Assessment Ratio	dec.		0.894896				27
Assessed Value	\$	1,103,486	1,103,486				28
Net Local & School Rate	mills		17.411449				29
Tax Equiv. Computed for Current Year	\$	19,213	19,213				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	19,213					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,253		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	50,428		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,838		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	77,519	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,826		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,000		20
Total Pumping Plant	94,142	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,094		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	55,582		23
Total Water Treatment Plant	64,676	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,253	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			50,428	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			21,838	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	77,519	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			72,826	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,000	20
Total Pumping Plant	0	0	94,142	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,094	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			55,582	23
Total Water Treatment Plant	0	0	64,676	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	278,308		26
Transmission and Distribution Mains (343)	540,929	245,087	27
Fire Mains (344)	0		28
Services (345)	71,824	9,155	29
Meters (346)	37,583	1,339	30
Hydrants (348)	39,417	25,772	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	976,061	281,353	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,702		35
Computer Equipment (372.1)	2,060		36
Transportation Equipment (373)	0	4,776	37
Other General Equipment (379)	0		38
Other Tangible Property (390)	7,516	316	39
Total General Plant	11,278	5,092	
Total utility plant in service directly assignable	1,223,676	286,445	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,223,676	286,445	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			278,308 26
Transmission and Distribution Mains (343)			786,016 27
Fire Mains (344)			0 28
Services (345)	135		80,844 29
Meters (346)	1,211		37,711 30
Hydrants (348)	512		64,677 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,858	0	1,255,556
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,702 35
Computer Equipment (372.1)		(1)	2,059 36
Transportation Equipment (373)			4,776 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			7,832 39
Total General Plant	0	(1)	16,369
Total utility plant in service directly assignable	1,858	(1)	1,508,262
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,858	(1)	1,508,262

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,362	4,362	1
February			4,222	4,222	2
March			4,304	4,304	3
April			3,868	3,868	4
May			4,262	4,262	5
June			4,158	4,158	6
July			4,384	4,384	7
August			4,866	4,866	8
September			3,999	3,999	9
October			4,195	4,195	10
November			3,855	3,855	11
December			4,097	4,097	12
Total for year	0	0	50,572	50,572	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				5,000	14
Other utility use explanation:					15
LEFT WATER RUN TO PREVENT FREEZE-UP, FIRE DEPT., LEAKS FROM FIRE TESTS, TOWER OVERFLOWS.					
Water pumped into distribution system				45,072	16
Less: Water sold				41,950	17
Losses and unaccounted for				3,122	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				228	21
Date of maximum: 9/5/2000					22
Cause of maximum:					23
PUMPS WERE OFF THE DAY PRIOR, SEE MINIMUM BELOW.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 9/4/2000					25
Total KWH used for pumping for the year				60,564	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DRILLED - REED STREET	3	50	60	567,000	Yes	1
DRILLED - WINNEBAGO STREET	4	51	18	216,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #4 STANDBY	1
Location	REED STREET	WINNEBAGO ST	REED STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1978	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	150		8
Pump Motor or Standby Engine Mfr	GEN ELEC	GEN ELEC	WAUKESHA	10
Year Installed	1971	1978	1971	11
Type	ELECTRIC	ELECTRIC	PROPANE	12
Horsepower	15	15	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	200		10
Total capacity in gallons	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	517	0	0	0	517	1
A	D	4.000	400	0	0	0	400	2
M	D	4.000	2,950	0	0	0	2,950	3
A	D	6.000	5,875	0	0	0	5,875	4
M	D	6.000	21,176	0	0	0	21,176	5
P	D	6.000	2,286	0	0	0	2,286	6
A	D	8.000	580	0	0	0	580	7
M	D	8.000	10,229	0	0	0	10,229	8
P	D	8.000	440	2,025	0	0	2,465	9
P	D	10.000	0	1,426			1,426	10
Total Within Municipality			44,453	3,451	0	0	47,904	
M	D	8.000	1,175	0	0	0	1,175	11
P	D	8.000	1,600	0	0	0	1,600	12
P	D	10.000	2,350	0	0	0	2,350	13
Total Outside of Municipality			5,125	0	0	0	5,125	
Total Utility			49,578	3,451	0	0	53,029	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	359	0	1	0	358	10	1
M	1.000	98	2	0	0	100	20	2
M	2.000	8	0	0	0	8	1	3
M	4.000	4	0	0	0	4	0	4
Total Utility		469	2	1	0	470	31	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	459	18	18	0	459	10	1
1.000	17	1	0	0	18	1	2
1.500	6	0	0	0	6	0	3
2.000	4	0	0	0	4	0	4
4.000	4	0	0	0	4	0	5
6.000	2	0	0	0	2	0	6
Total:	492	19	18	0	493	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	357	64	2	8	0	28	459	1
1.000	2	11	0	3	0	2	18	2
1.500	1	2	1	2	0	0	6	3
2.000	0	2	1	1	0	0	4	4
4.000	0	2	0	1	0	1	4	5
6.000	0	0	0	0	2	0	2	6
Total:	360	81	4	15	2	31	493	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	58	6	1		63	2
Total Fire Hydrants	63	6	1	0	68	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	68
Number of distribution system valves end of year:	102
Number of distribution valves operated during year:	99

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct# 600 - Increase here due to less allocation of wages because of less time spent in the maintenance area with the new developments.

Acct# 650 - Decrease here due to less allocation of wages.

Acct# 620 - Increase due to new development with highway relocation, and more customers. Therefore, more power needed.

Acct# 684 - Increase in insurance corresponds to increased labor expenses for the year. Higher workers comp. insurance rates.

Water Utility Plant in Service (Page W-08)

Acct# 372.1 - Rounding adjustment.

Acct# 348 - High additions during year due to: The highway through the Village was re-routed around the Village. Now there are businesses and frontage roads and hydrants were placed out there.

Water Mains (Page W-15)

The new 8" and 10" water mains were installed for the highway relocation project and to the new businesses out there. \$88,000 were financed through the Community Development Block Grant, the rest financed by Village operations.

Water Services (Page W-16)

Additions were financed partially by the two new commercial customers, the rest was financed by Village operations.
